



TAX STATUS DECLARATION FORM

COMMON REPORTING STANDARD - TRUSTS

Purpose

Financial Institutions in Ireland are required under legislation to seek answers to questions for purposes of identifying accounts, the details of which are reportable to Irish Revenue for onward transmission to tax authorities in other jurisdictions. The legislation includes the requirements under the Organisation for Economic Cooperation and Development (OECD) Common Reporting Standard (CRS).

This form is designed for you to inform Irish Life of your tax residency. We are asking for your country/countries of tax residency and tax reference numbers (where applicable) and will record this on our records. In certain circumstances (including if we do not receive valid self-certification from you) we may be obliged to share information on your plan with the Irish Revenue Commissioners for onward reporting to tax authorities in other countries/jurisdictions.

For trusts, we are required to capture this information for the plan owner and the controlling persons (settlers, trustees, appointors, beneficiaries). Where the beneficiaries are named individually then we require tax information for the named beneficiaries. Where the beneficiaries are not named or of a class then we will require tax information when the beneficiaries are individually identified.

Information

Tax Residency

Tax residency rules can be complex and if you have any questions on how to complete this form we recommend that you speak to your tax or legal adviser, as Irish Life is not authorised to give such advice.

Tax Identification Number

A Tax Identification Number is a unique combination of letters or numbers, however described, assigned by a jurisdiction to an individual and used to identify the individual for purposes of administering the tax laws of such jurisdiction.

Form Completion

Please complete the relevant sections in this form in Block Capitals (one form per person). If you require further information on the Common Reporting Standard please refer to the Automatic Exchange of Information webpage on Revenue.ie: <https://www.revenue.ie/en/companies-and-charities/international-tax/aeoi>



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Plan Number(s):

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Section A – Personal details

Name

[illegible]

Title

[illegible]

(Settlor, Trustee, Appointor, Beneficiary)

Address 1

[illegible]

Address 2

[illegible]

Address 3

[illegible]

Country

[illegible]

Section B – Tax Residency details

Are you resident for tax purposes anywhere other than the Republic of Ireland or the U.S.?

Yes ☐ (If yes, please complete the following sections, where applicable, and sign and date the declaration)

No ☐ (If no, please sign and date the declaration)

Country of Tax Residency 1:

Country

[illegible]

Tax Identification Number

[illegible]

Date of Birth

		/			/				
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Country of Birth

[illegible]

Country of Tax Residency 2 (if applicable):

Country

[illegible]

Tax Identification Number

[illegible]

Country of Tax Residency 3 (if applicable):

Country

[illegible]

Tax Identification Number

[illegible]

Please tick the appropriate box

Section C – Declaration

I certify that I have provided details of all of the country or countries in which I am resident for tax purposes along with the relevant Tax Identification Numbers.

I acknowledge that the information contained in this form and other information that I may be required to submit to Irish Life may be provided to Revenue and that Revenue may exchange this information with the Tax Authorities in other countries in which I may be tax resident in.

I undertake to advise Irish Life of any change in circumstances that affect my tax residency or cause the information herein to become incorrect and to provide Irish Life with a suitably updated self-certification and Declaration of such change of circumstances.



Please sign and date

Signature

X

Date

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Please note that we reserve the right to request additional information or documentary evidence to support your declaration.

Any acceptance and investment of your premium may be delayed should we have reason to doubt any of the information provided above.

Should any information provided change in the future, please ensure you advise us of the changes promptly.

